

# Order

Michigan Supreme Court  
Lansing, Michigan

April 23, 2014

Robert P. Young, Jr.,  
Chief Justice

147384 & (55)

Michael F. Cavanagh  
Stephen J. Markman  
Mary Beth Kelly  
Brian K. Zahra  
Bridget M. McCormack  
David F. Viviano,  
Justices

SAL-MAR ROYAL VILLAGE, L.L.C.,  
Plaintiff-Appellee,

v

SC: 147384  
COA: 308659  
Macomb CC: 2011-004061-AW

MACOMB COUNTY TREASURER,  
Defendant-Appellant.

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By order of November 20, 2013, while retaining jurisdiction, this Court remanded this case to the Court of Appeals for further proceedings. On order of the Court, the Court of Appeals having issued its opinion on remand, the application for leave to appeal is again considered, and it is GRANTED. The parties shall include among the issues to be briefed: (1) whether interest and administrative fees for delinquent taxes assessed pursuant to MCL 211.78a(3) can be waived in a Michigan Tax Tribunal proceeding in which the Macomb County Treasurer was not a party; (2) whether the Macomb County Treasurer was in privity with Macomb Township for purposes of waiving interest and fees under § 78a(3); and (3) whether the plaintiff's complaint for relief falls under the exclusive jurisdiction of the Tax Tribunal pursuant to MCL 205.731.

VIVIANO, J., did not participate because he presided over this case in the circuit court.



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I, Larry S. Royster, Clerk of the Michigan Supreme Court, certify that the foregoing is a true and complete copy of the order entered at the direction of the Court.

April 23, 2014

  
Clerk